

AGENDA REQUEST

**Department, Organization or
Person Making Request**

Raymond E. Graham, Chairman, Cedar Run District Supervisor

Board of Supervisors

Meeting Date:

March 30, 2006

Staff Lead:

Bryan Tippie, Director

Department:

Budget Office

Topic:

A Resolution to Adopt and Appropriate the Fiscal Year 2007 Budget and the Tax Rates for Calendar Year 2006

Topic Description:

The purpose of this resolution is to adopt and appropriate the Fiscal Year 2007 County budget and to establish the local, not to exceed, appropriation for the School Division budget.

Requested Action of the Board of Supervisors:

Consider adoption and appropriation of the attached resolution.

Financial Impacts Analysis:

As indicated.

Identify Any Other Departments, Organizations or Individuals That Would be Affected by This Request:

All County departments.

RESOLUTION

A RESOLUTION TO ADOPT AND APPROPRIATE THE FISCAL YEAR (FY) 2007 BUDGET AND THE TAX RATES FOR CALENDAR YEAR 2006

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors to approve and control the County's fiscal plan for FY 2007; and

WHEREAS, the Board of Supervisors has received and reviewed the County Administrator's Proposed Budget for FY 2007; and

WHEREAS, it is the responsibility of the Fauquier County Board of Supervisors to set the tax rates for Calendar Year 2006; and

WHEREAS, the Board of Supervisors has received comments on the proposed tax rates and the proposed budget from citizens of Fauquier County at a duly advertised public hearing; and

WHEREAS, it is the intent of the Board of Supervisors that departments and agencies shall adhere to the budgeted funds in accordance with departmental budgets presented by the County Administrator and adjusted by the Board of Supervisors; and

WHEREAS, there are funds in the Capital Fund which will be unexpended at the end of FY 2006; now, therefore, be it

RESOLVED by the Fauquier County Board of Supervisors this 30th day of March 2006, That the following tax rates for Calendar Year 2006 be, and are hereby, approved, as set forth below; and, be it

RESOLVED FURTHER, That local tax supported expenditures of the School Division's overall budget of \$122,357,359 shall not exceed \$80,036,078 of local funds; and, be it

RESOLVED FURTHER, That the following budgets be, and are hereby, approved effective July 1, 2006, as set forth below; and, be it

RESOLVED FURTHER, That the unexpended funds in the Capital Fund shall be appropriated in FY 2007 to be used for specifically approved projects; and, be it

RESOLVED FINALLY, That all financial activities, purchases, travel, personnel actions, etc., shall be in accordance with the policies and procedures established by the Board of Supervisors and administered by the County Administrator.

CALENDAR YEAR 2006 COUNTY TAX RATES

Real Estate.....	\$0.60	per \$100 of assessed valuation
Real Estate – Fire and Rescue Levy.....	\$0.035	per \$100 of assessed valuation
Conservation Easement Purchase Levy...	\$0.01	per \$100 of assessed valuation
Marshall Street Light Levy.....	\$0.005	per \$100 of assessed valuation
Personal Property.....	\$4.65	per \$100 of assessed valuation
Personal Property – Fire and Rescue.....	\$0.25	per \$100 of assessed valuation
Motor Homes, Camper Trailers, Boats....	\$1.50	per \$100 of assessed valuation
Mobile Homes.....	\$0.645	per \$100 of assessed valuation
Machinery and Tools.....	\$4.65	per \$100 of assessed valuation
Aircraft.....	\$0.001	per \$100 of assessed valuation
Specially Equipped Handicap Vehicles...	\$0.05	per \$100 of assessed valuation

FY 2007 ADOPTED BUDGET

GENERAL FUND

General Government

Board of Supervisors	\$321,147
Commissioner of the Revenue	\$1,222,295
County Administration	\$866,646
County Attorney	\$649,678
Finance	\$1,884,517
Independent Auditor	\$93,000
Information Technology	\$2,012,109
Budget Office	\$330,007
Human Resource Management	\$714,389
Geographic Information System	\$602,871
Registrar	\$314,171
Treasurer	<u>\$1,027,437</u>
Subtotal	\$10,038,267

Judicial Administration

Adult Court Services	\$634,758
Circuit Court	\$144,394
Clerk of the Circuit Court	\$1,090,237
Commissioner of Accounts	\$2,400
Commonwealth's Attorney	\$809,578
General District Court	\$20,585
Juvenile & Domestic Relations Court	\$62,630
Magistrates	<u>\$76,775</u>
Subtotal	\$2,841,357

Public Safety

Detention Center	\$516,000
Detention Center-Regional Facility	\$1,565,900
Juvenile Detention	\$342,590
Juvenile Probation	\$35,794
Fire and Emergency Services	\$2,062,871
Sheriff	<u>\$9,188,152</u>
Subtotal	\$13,711,307

Public Works

Environmental Services - Convenience Sites	\$1,677,047
General Services	<u>\$4,704,146</u>
Subtotal	\$6,381,193

Health and Welfare

Community Services Board	\$292,235
Comprehensive Services Act	\$2,667,218
Public Health	\$509,561
Social Services	<u>\$5,222,688</u>
Subtotal	\$8,691,702

Culture

Lord Fairfax Community College	\$246,658
Parks and Recreation	\$2,891,223
Library	<u>\$1,941,736</u>
Subtotal	\$5,079,617

Community Development

Agriculture Development	\$148,815
Community Development	\$3,040,301
Economic Development	\$434,600
Extension Office	\$151,691
John Marshall SWCD	\$390,478
Planning Commission/BZA/ARB	<u>\$230,456</u>
Subtotal	\$4,396,341

Non-Departmental

Debt Service	\$929,148
Alice Jane Childs Building	\$152,573
Non-Departmental	<u>\$7,825,368</u>
Subtotal	\$8,907,089

Transfers

Capital Improvements Fund	\$4,334,688
W-F Joint Communications Center	\$448,925
Airport	\$12,900
School Division Operating	<u>\$80,036,078</u>
Subtotal	\$84,832,591

Total General Fund	\$144,879,464
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OTHER FUNDS**Airport Enterprise Fund**

Airport	\$330,614
Subtotal	\$330,614

Environmental Services

Environmental Services	\$8,043,340
Subtotal	\$8,043,340

Internal Services Fund

Fleet Maintenance	\$2,969,001
Subtotal	\$2,969,001

School Division Fund

School Operating	\$112,001,749
School Debt Services & Transfers	\$10,355,610
Subtotal	\$122,357,359

School Food Service Fund

School Food Service	\$4,089,870
Subtotal	\$4,089,870

School Textbook Fund

School Textbook	\$750,000
Subtotal	\$750,000

Volunteer Fire and Rescue Fund

Volunteer Fire and Rescue	\$4,423,493
Subtotal	\$4,423,493

Warrenton-Fauquier JCC Fund

Joint Communications Center	\$1,797,362
Subtotal	\$1,797,362

Conservation Easement

Conservation Easement Service District	\$1,850,000
Subtotal	\$1,850,000

Capital Fund

New High School	\$36,694,000
New Elementary School	\$9,000,000
SPCA Facility Expansion	\$534,000
Voice Over I.P. Telephone System	\$260,000
Alice Jane Childs Building HVAC	\$640,000

Alice Jane Childs Building Data Center Renovation	\$620,000
Sheriff's Vehicles	\$410,000
Public Safety Facility Plan/Design	\$110,000
Schools - Elementary	\$1,760,688
Subtotal	\$50,028,688

TOTAL ALL FUNDS	\$341,519,191
<i>Less County Transfer</i>	<i>(\$84,832,591)</i>
TOTAL COUNTY EXPENDITURES	\$256,686,600

FY 2007 Revenues

LOCAL REVENUE

General Property Taxes

Real Estate Tax	\$72,178,700
Public Service	\$3,500,000
Personal Property Tax	\$18,956,504
Delinquent Real Estate Tax	\$914,958
Delinquent Personal Property Tax	\$300,000
Penalties - Real Property - All	\$811,000
Interest - All	<u>\$350,000</u>
Subtotal	\$97,011,162

Other Local Taxes

Sales Tax (Local)	\$8,000,000
Utility Tax	\$2,150,000
Utility Tax - Cellular Phone	\$800,000
Utility Consumption Tax	\$170,000
BPOL Tax	\$1,500,000
Cable TV Tax	\$155,000
Auto Decals	\$1,521,000
Bank Stock Tax	\$173,000
Recording Tax & Fees (Deeds)	\$2,800,000
Recording Tax & Fees (Wills)	\$20,000
Transient Tax	<u>\$120,276</u>
Subtotal	\$17,409,276

Permits, Fees, and Licenses

Dog Tags	\$5,000
Land Use Fees	\$13,000
Transfer Fees	\$3,000
Concealed Weapon Permits	\$2,000
Parks & Recreation	\$501,093
Community Development Fees	<u>\$2,350,000</u>
Subtotal	\$2,874,093

Fines and Forfeitures

Local Fines	\$500,000
Court Judgement Proceeds	\$3,380
Interest On Local Fines	<u>\$5,100</u>
Subtotal	\$508,480

Use of Money and Property

Interest Income General Fund	\$1,400,000
Sale of Equipment/Vehicles	\$17,600
Rental Of County Property	\$11,100
Rental Health Department	\$23,000
Rental of Armory	\$20,000
Rental Alice Jane Childs Building	<u>\$334,664</u>
Subtotal	\$1,806,364

Charges for Services

Excess Fees	\$600,000
Sheriff Fees	\$3,742
Courtroom Security	\$75,000
Detention Fee	\$2,000
Confiscated Vehicle Storage Fees	\$50
Law Library Fees	\$15,000
Local Cost	\$3,200
Courthouse Maintenance Fees	\$31,000
Inmate Processing Fee	\$3,000
Commonwealth's Attorney Fees	\$2,300
Correction and Detention Charges	\$31,000
Library Fees	\$60,000
Sales of Commissioner of Revenue GIS Maps	\$1,400
Sales of Tax Maps	\$2,528
Sales of GIS Maps	\$46,000
Sales of Computer Lists and Files	<u>\$2,900</u>
Subtotal	\$879,120

Miscellaneous	\$48,290
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Recovered Costs

Other Government Charges	\$10,500
Jail Boarding - Other Governments	\$2,000
Work Release	\$60,000
Canteen Medical Reimbursement	\$4,500
Other Costs	\$3,000
Home Incarceration Fees	\$20,000
Miscellaneous	<u>\$35,983</u>
Subtotal	\$135,983

Total Local Revenue	\$120,672,768
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STATE REVENUE**Non-Categorical Aid**

ABC Profits	\$27,893
Wine & Spirits Tax	\$29,237
Rolling Stock Tax	\$69,676
Mobile Home Titling Tax	\$29,678
Rental Car Tax	\$17,700
State Personal Property Tax Relief	<u>\$13,659,496</u>
Subtotal	\$13,833,680

Categorical Aid**Shared Expenses**

Commonwealth's Attorney	\$355,737
Sheriff	\$3,066,615
Commissioner of the Revenue	\$175,800
Treasurer	\$172,161
Medical Examiner	\$1,000
Registrar	\$58,943
Clerk of the Court	\$480,000
Adult Confinement - Detention	<u>\$200,000</u>
Subtotal	\$4,510,256

Welfare

Social Services	\$923,753
Comprehensive Services Act	\$1,237,938
Social Services Grants	<u>\$22,742</u>
Subtotal	\$2,184,433

Other Categorical Aid

Recordation Tax	\$500,000
Library Aid	\$189,611
Commissioner of the Arts	\$5,000
Jury Duty Reimbursement	\$25,000
Adult Court Services - Pretrial	\$169,352
Comprehensive Community Corrections	\$225,284
VA Juvenile Community Crime Control	\$51,478
Armory	\$8,933
Miscellaneous	<u>\$15,000</u>
Subtotal	\$1,189,658

Total State Revenue	\$21,718,027
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FEDERAL REVENUE**Categorical Aid**

Welfare Administration	<u>\$2,343,957</u>
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Subtotal	\$2,343,957
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Total Federal Revenue	\$2,343,957
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Intergovernmental	\$144,712
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Total General Fund	\$144,879,464
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Other Funds

Fire and Rescue Fund	\$4,423,493
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Warrenton-Fauquier Joint Comm. Fund	\$1,797,362
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Environmental Services	\$8,043,340
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School Division Fund	\$122,357,359
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School Cafeteria Fund	\$4,089,870
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School Textbook Fund	\$750,000
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Airport Enterprise Fund	\$330,614
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Capital Improvements Fund	\$50,028,688
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Conservation Easement Fund	\$1,850,000
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Internal Services - Fleet Maintenance	<u>\$2,969,001</u>
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Total Other Funds	\$196,639,727
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TOTAL ALL FUNDS	\$341,519,191
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<i>Less Local Support</i>	<i>(\$84,832,591)</i>
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TOTAL COUNTY REVENUE	\$256,686,600
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